

School Business Alert

September 30, 2009

Certified Supplementary Weighting Report Available

The certified supplementary weighting report is now available for districts and AEAs to enter information into the data collection on the edinfo website. This data collection includes the supplementary weighting, the operational function sharing supplementary weighting, the informational items related to nonpublic certified enrollments and requests for textbooks, and the mentoring and induction form. This data collection is due on October 15, 2009.

Supplementary weighting will be following the certified enrollment reporting to Project EASIER/PEACE in future years. Staff will compare data collected on courses between the two data collections until then. However, for this fall, the certified supplementary weighting data collection will be the official collection on which supplementary weighting funding will be generated.

Be sure to note that mentoring and induction for new teachers and for new administrators will be included on the certified supplementary weighting report that is due on October 15 and will no longer be a separate data collection.

Also note that there is no longer a teacher FTE count on the certified supplementary weighting report for the purpose of allocating teacher quality and educational excellence because teacher quality is now rolled onto the aid and levy on a per pupil basis and the educational excellence chapter has been struck from Iowa Code. There is no longer a separate allocation to be made, therefore there is no longer a data collection for that purpose. Instead, if needed, information on teachers and other staff will come from the BEDS data collection.

School Board Officers Data Collection Available

The School Board Officers Data Collection must be updated by November 1, 2009 with the information from the September 2009 School Board Elections. Please check that all information is accurate including title, name, address, email, phone and term ending date. Each district or Iowa Area Education Agency should report a CFO/Business Manager, Board Secretary, and Board Treasurer (or a combined Secretary/Treasurer). The data collection can be found on the secure website at <https://www.edinfo.state.ia.us/securelogin.asp>. Any questions may be directed to Marsha Keul at 515-281-3993 or marsha.keul@iowa.gov, or Deborah Darge at 515-281-5295 or deborah.darge@iowa.gov.

Project Lead the Way

Many districts have been asking how to code Project Lead the Way. Participating districts received a letter giving the three components, all of which must be tracked separately. Part comes from DED/DE, a matching amount comes from the Community College (to match the DED/DE grant), and part comes from the Kern Foundation. The coding has been addressed in

an FAQ which can be found at the DE's website: www.iowa.gov/educate. FAQs can be found in the yellow Resources box on the right-hand side of any of the DE's web pages. Click on FAQs, then click on Uniform Financial Accounting to view individual questions and answers.

Calculate your Unspent Balance as Soon as you File your CAR-COA

IMPORTANT: Place numbers from the Miscellaneous Income and Expenditures Report in the proper cells of the Unspent Balance Projection Calculator, found on the DE website for [School Finance Tools](#).

Combining these numbers, the Special Education negative balance or excess positive balance, if any, and the numbers from the Department of Management's 'Unspent Authorized Budget Report' will provide the district with its unspent authorized budget balance (barring any adjustments) well in advance of the state notification that the district must appear before the SBRC, if the unspent balance is negative.

Gaining this knowledge as early as possible in the fiscal year will provide districts with information that will be valuable when planning for negotiations and making budgetary decisions.

A district that finds it has incurred a negative unspent balance should immediately notify the SBRC (request an SBRC hearing for the March meeting at the webpage for the [School Budget Review Committee](#)) and proceed in the development of a corrective action plan. Information on content of the corrective action plan is available on the DE website for the [School Budget Review Committee](#). For assistance with the plan, contact Joyce Thomsen at joyce.thomsen@iowa.gov or 515-242-5612.

Objection Forms for Reorganization Updated

The team has updated the objection forms to be used by the AEAs for reorganization. They are now PDF documents that the objector may complete on-line and print to add the original signature. The reorganization, dissolution, and sharing guide has also been updated to current law from the 2009 session.

Whole-Grade-Sharing Agreements – Financial Missteps

When districts draft a whole-grade sharing agreement, the districts must keep in mind the following regarding public funds:

1. The per pupil tuition from the sending district to the receiving district may only be paid from the General Fund.
2. While the whole-grade sharing agreement is not the appropriate agreement in which to address revenue sharing, the districts could have a parallel agreement under Iowa Code chapter 423E to address sharing of LOSST revenues and/or under Iowa Code chapter 423F to address sharing of revenues from the statewide penny.
3. The boards of the districts must negotiate Teacher Quality funds. [Iowa Code section 282.10(4), —The boards of the districts shall negotiate as part of the new or existing agreement the disposition of teacher quality funding provided under chapter 284.]
4. Funds other than Teacher Quality, such as PPEL, may not be shared within a whole-grade sharing agreement. If statutory authority exists (state or federal) to share funds, create a separate agreement. Do not do so within the whole-grade sharing agreement. Do not share funds if statutory authority does not exist to do so.

School Leader Update

Refer to the School Leader Update on the website for more information related to finance, facilities, and law. The SLU can be found at the DE webpage [Highlights](#).

CAR and SES Deadline

The extended deadline for the Certified Annual Report (CAR) and the Special Education Supplement (SES) is October 15th. The CAR is the responsibility of the district to complete. Auditors review the CAR and must do so in an independent capacity. The audit does not need to take place prior to certification of the CAR. Any adjustments that may need to be made can be done in the subsequent fiscal year. Therefore, no extensions to the CAR due date will be allowed on the basis of auditor review.

Coding State Aid Payments

Districts must break out State Foundation Aid into these various pieces (source/project):

Four-year-old Preschool	3117
Teacher Salary Supplement	3204
Early Intervention	3216
Professional Development Core Curriculum	3373
Professional Development General	3376
State Foundation Aid	3111

A spreadsheet is posted for each month's payment (LEA SUMMARY) on the DE's Website ([Iowa Department of Education](#)) following this path: School Business & Finance / Financial Management / State Payment Schedule. The link is: [State Payment Schedule](#). Do not code the entire State Aid payment to 3111.

ARRA payments are made by a separate check/EFT since they originate from a different fund. Allocations can be found on the DE's Website / Priority Links (green box on the right) / ARRA-Stimulus Information. The link is [Stimulus Package Information - American Recovery and Reinvestment Act \(ARRA\)](#). The revenue of the local projects 111x (LEP, HSAP, Weighted At-Risk, TAG, At-Risk Dropout Prevention) do not need to be broken out. They may remain part of 3111.

Phase 2 and Teacher Quality

A frequently asked question has been, "Now that Phase 2 and Teacher Quality Basic will be combined and part of State Aid for FY10 (and coded to one project code – 3204), will there be a spreadsheet showing the break out between the two?" Lisa Oakley, Dept. of Management has advised us about this. The two will not be broken out on a spreadsheet. In FY10, the Phase 2 and Teacher Quality Basic dollars will be almost virtually the same as FY09 (within a few dollars). If one wishes to look at these separately, the FY09 percentage can be used for the breakout in subsequent years. (Please refer to the June 12th School Business Alert.)

School Business Alert – Web documents posted (updated) since July 27, 2009

- (bullet designates posted / updated document)



School Business & Finance

❖ Accounting & Reporting

➤ CAR

- Indirect Cost Rates
- Uniform Financial Accounting

❖ **Certified Enrollment**

- AEAs
- Nonpublic Schools
 - Nonpublic Certified Enrollment Instructions, 2009-2010
- School Districts
- Supplementary Weighting

❖ **Finance Roundtable**

❖ **Financial Management**

- Allocation Summaries
- Audits
- Budgets, Area Education Agencies
 - FY2009-10 AEA Juvenile Home Advance Payment Schedule
- Budgets, School Districts
- Public Fund Deposits & Rates
- SBRC
 - Summary of Action
- School District Financial Report Cards
- School Finance Tools
 - Unspent Balance Projection Calculator
 - 08-09 Financial Reports
 - CAP Revision
 - CAP Progress Report
 - Unspent Balance Projection Calculator
 - Admissions Reconciliation
- State Payment Schedule
 - Sept 09 AEA State Aid Summary
 - Sept 09 LEA State Aid Summary
 - Sept 09 ISL State Aid Summary
 - Sept 09 LEAs with no ISL
 - 2009-10 State Payment Schedule

❖ **Levies & Funds**

- Capital Project Funds
- Debt Service Levy
- General Fund
- Management Levy
- Public Disclosure of Outstanding Levies
- PPEL
- Public Education and Recreation Levy
- Student Activity Fund

❖ **Procedures**

- Foster Care Claim
- Nonpublic Textbook Services
- Reorganization, Dissolution & Sharing
 - Reorganization Dismissal
 - Reorganization Boundary Changes
- School Board Officers
- School Business Alert

- Updates on CAR-COA and Uniform Financial Accounting
 - School Finance Associations and Boards
 - Tuition & Fees
 - Maximum Tuition Rates FY10
 - Uniform Administrative Procedures, AEAs
 - Uniform Administrative Procedures, School Districts
- ❖ **Stimulus Package Information – American Recovery and Reinvestment Act (ARRA)**
- ARRA Allocations: State Fiscal Stabilization Professional Development Funds

➡ **School Facilities**

- ❖ **Construction**
 - Davis-Bacon Act
 - Historic Preservation
 - Suspended & Debarred Contractors
- ❖ **Data Collection**
- ❖ **Funding**
 - Iowa Demonstration Construction Grant
 - Statewide School Infrastructure Sales and Services Tax
 - PPEL
 - QSCB
 - QZAB
 - School Bonds
- ❖ **Maintenance**
 - Environmental Protection & Indoor Air Quality
 - Maintenance Planning
- ❖ **Planning**
 - Closing/Restructuring Attendance Centers
 - Facility Planning
- ❖ **Safety & Accessibility**
 - Accessibility / ADA / 504
 - Fire Safety
 - Playground Safety
 - School Building Safety

➡ **Advanced Learning Opportunities**

- ❖ Gifted & Talented
 - 2009-2010 TAG Allocation

➡ **Resources**

- ❖ FAQs
 - Uniform Financial Accounting